



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

REVENUE EXAMINER

Job Number: 20001818

Job Code: 95820V000101

Job Group: 9500 - REVENUE

Job Established: 10/16/1989

Job Revised: 02/24/2006

Grade: 11 Salary (MIN - MID):

\$13,581-\$17,990 - Hourly

\$2,206.92-\$2,923.38 - 37.5 Hr. Monthly Salary

\$2,354.04-\$3,118.28 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Conducts professional level office examinations of complex Income, Sales, Severance, Inheritance, Miscellaneous Excise, Motor Fuels, Vehicles Usage, Health Care Provider, or Property Tax returns or applications through office examination of tax return entries, related documentation and other data sources to determine the accuracy of returns, records, applications, reports and payments and extent of tax liabilities; conducts conferences with taxpayers to resolve disputes involving tax assessments, credits or refunds; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree.

EXPERIENCE:

Must have two years of experience examining tax returns.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Two years experience in preparing and/or examining tax records, accounting, property appraisal, or a related field will substitute for each year of required education.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Performs office examinations of complex Income, Sales, Severance, Inheritance, Insurance, Motor Fuels, Vehicle Usage, Health Care Provider, or Property Tax returns for compliance with Kentucky tax laws and regulations. Determines the taxability of items and legality of deductions claimed. Researches complex tax laws, regulations, policies, etc., and reaches a taxability determination on specific items or categories of items based on an analysis of the research findings and the pertinent facts of the case. Prepares records and reports that explain adjustments made to tax returns. Reviews, attempts to resolve, and prepares responses to taxpayers objection(s) to office audit adjustments made to tax returns and explains the pertinent law, regulations(s) and policy which caused the adjustment action. Provides verbal and written responses to technical questions from taxpayers regarding interpretation of tax laws and regulations. Trains and provides technical assistance to subordinate employees; attends meetings with upper level management and provides input in formulation of tax policy and/or tax administration procedures; reviews publications, bulletins, court cases, and federal tax laws to stay abreast of changes affecting the audit of Kentucky tax returns. Reviews business tax applications for registration compliance for the four major business taxes.

UNIQUE PHYSICAL REQUIREMENTS:

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title primarily perform duties in an office setting. Minimal travel may be required.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.